

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 690 Section 690.125 Penalties, Interest and Procedures</b>
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**TITLE 86: REVENUE**

**PART 690  
SALEM CIVIC CENTER RETAILERS' OCCUPATION TAX**

**Section 690.125 Penalties, Interest and Procedures**

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Salem Civic Center Use and Occupation Tax Law as under the Illinois Retailers' Occupation Tax Act [35 ILCS 120].